

**Franchise Tax Board****NO ANALYSIS REQUIRED**Author: Assembly Rev & Tax Com Analyst: Kristina North Bill Number: AB 1694Related Bills: None Telephone: 845-6978 Amended Date: April 29, 1999Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_**SUBJECT:** Ad Valorem Taxation/Fire Detection Systems

- ☒ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☐ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☐ MINOR AMENDMENT - No change in approved position of \_\_\_\_\_. See comments below.
- ☒ OTHER - See comments below.

**COMMENTS:**

The April 29, 1999, amendment replaced an expression of legislative intent to provide tax incentives for employers and individuals to purchase long-term care insurance with an exemption from ad valorem property taxation for a fire sprinkler system, other fire extinguishing system or fire detection system constructed on or after January 1, 1985.

This bill would no longer impact the department's policies and programs or the collection of state income tax revenue.

**Board Position:**

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

**Kristina North****5/10/1999**